(3) The Chittur Cess Recovery Bill

Mr. Paul P. Mampilly *(Advocate-General):* Sir, I move that the Chittur Cess Recovery Bill be read in Council.

Rao Bahadur T. K. Nayar *(Minister for Public Health):* I second it.

Mr. President : The question is that the Chittur Cess Recovery Bill be read in Council.

Motion put and carried

Secretary to the Council: The title of the Bill is the Chittur Cess Recovery Bill.

Mr. Paul P. Mampilly *(Advocate-General):* Sir, I move that Standing Order 32 may be suspended.

Mr. President : Standing Order 32 is suspended.

Mr. Paul P. Mampilly *(Advocate-General):* Sir, I move that the Chittur Cess Recovery Bill be taken into consideration.

Mr. P. Govinda Menon *(Minister for Food and Education):* I second it.

Mr. President : The question is that the Chittur Cess Recovery Bill be taken into consideration.

Motion put and carried

The question is that Clauses 2 to 3 stand part of the Bill.

Motion put and carried

The question is that Clause 1, title and Preamble of the Bill stand part of the Bill.

Motion put and carried

Mr. Paul P. Mampilly *(Advocate-General):* Sir, I move that the Chittur Cess Recovery Bill may be taken up and finally passed tomorrow, *i.e.*., Wednesday, 13th August 1947.

Mr. P. Govinda Menon *(Minister for Food and Education):* I second it.

Mr. President: The question is that the Chittur Cess Recovery Bill may be taken up and finally passed tomorrow, *i.e.*, Wednesday, 13th August 1947.

Motion put and carried

(4) The Cochin Cocoanut Committee Act (Amendment) Bill

Mr. Paul P. Mampilly *(Advocate-General):* I move that the Cochin Cocoanut Committee Act (Amendment) Bill be read in Council.

Mr. P. Govinda Menon *(Minister for Food and Education):* I second it.

Mr. President : The question is that the Cochin Cocoanut Committee Act (Amendment) Bill be read in Council.

Motion put and carried

Secretary to the Council : The title of the Bill is the Cochin Cocoanut Committee Act (Amendment) Bill.

Mr. Paul P. Mampilly *(Advocate-General):* I move that Standing Order 32 may be suspended.

Mr. President: Standing Order 32 is suspended.

Mr. Paul P. Mampilly *(Advocate-Genral):* I move that the Cochin Cocoanut Committee Act (Amendment) Bill may be taken into consideration.

Mr. President: The question is that the Cochin Cocoanut Committee Act (Amendment) Bill be taken into consideration.

Motion put and carried

The question is that Clauses 2 to 7 stand part of the Bill.

Motion put and carried

Mr. President : The question is that Clause 1, title and preamble stands part of the Bill.

Motion put and carried

Mr. Paul P. Mampilly *(Advocate-General):* I move that the Cochin Cocoanut Committee Act (Amendment) Bill be taken up and finally passed tomorrow, Wednesday, 13th August 1947.

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Rao Bahadur T. K. Nayar *(Minister for Public Health):* I second it.

Mr. President: The question is that the Cochin Cocoanut Committee Act (Amendment) Bill be taken up and finally passed tomorrow, *i.e.*, Wednesday, 13th August 1947.

Motion put and carried

(5) The Cochin Oil Seeds Committee Bill

Mr. Paul P. Mampilly *(Advocate-General):* I move that the Cochin Oil Seeds Committee Bill be read in Council.

Mr. P. Govinda Menon *(Minister for Food and Education):* I second it.

Mr. President: The question is that the Cochin Oil Seeds Committee Bill be read in Council.

Motion put and carried

Secretary to the Council: The title of the Bill is the Cochin Oil Seeds Committee Bill.

Mr. Paul P. Mampilly *(Advocate-General):* I move that Standing Order 32 may be suspended.

Mr. President: Standing Order 32 is suspended.

Mr. Paul P. Mampilly *(Advocate-General):* I move that the Cochin Oil Seeds Committee Bill be taken into consideration.

Mr. President: The question is that the Cochin Oil Seeds Committee Bill be taken into consideration.

Motion put and carried

The question is that Clauses 2 to 11 stand part of the Bill.

Motipn put and carried

The question is that Clause 1, title and preamble stands part of the Bill.

Motion put and carried

Mr. Paul P. Mampilly *(Advocate-General):* I move that the Cochin Oil Seeds Committee Bill be taken up and finally passed tomorrow.

Mr. President: The question is that the Cochin Oil Seeds Committee Bill be taken up and finally passed tomorrow, Wednesday, 13th August 1947.

Motion put and carried

(6) The Cochin Income-tax Act (Amendment) Bill

Mr. Paul P. Mampilly *(Advocate-General):* Sir, I move that the Cochin Income-tax Act (Amendment) Bill, as modified by the Select Committee, be taken into consideration. Sir, in moving the Bill for taking into consideration I submit that the Select Committee has made certain important changes in the Bill. The important changes that have been effected in the Bill relate to taxation of agricultural income in the Bill as originally framed the general income as well as the agricultural income were clubbed together and taxed as a whole, so that the rates of tax on the agricultural income as well as on general income were as given in the schedule to the Bill—that is the rate was for the first Rs. 1,500 there was no tax, next Rs. 3,500, 9 pies in the rupee and on the next Rs. 5,000, 1 anna and 6 pies in the rupee, and on the next Rs. 5,000 2 annas and 9 pies and on the balance, 4 annas.

Now according to the recommendation of the Select Committee, agricultural income is separated from the general income, and taxed separately. The tax on general income will be as provided for in the original Bill, but as regards agricultural income, they have given a separate schedule and separate rates of taxation are prescribed. That is found on page 14 of the printed Bill. Out of the total income, Rs. 3,000 set apart for the expenditure of the individual or family is deducted and in the case of an impartible estate, deduction given is at the rate of Rs. 250 for each members o. the family subject to a minimum of Rs. 3,000 and a maximum of Rs. 25,000. After deducting hat, on the balance of the income for the first Rs. 1,500 there will be no tax at all. On the next Rs. 3,500 the tax is 6 pies in the rupee, and on the next Rs. 5,000 one anna in the rupee and on every Rs. 5,000 slab above, the rate has been increased by half anna in the rupee till it reaches Rs. 35,000. After Rs. 35,000 the slab has been raised by Rs. 10,000, the rate of tax is 4 annas in the rupee. After that the slab has

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power for conducting prosecutions under the Act to the Sanitary Inspectors of the Public Health Department, subject to the orders of the Director of Public Health. Correct registration of births and deaths being more important for Public Health Department to shape its policy and action, such a step as the one contemplated now will facilitate the coordination of the various activities contemplated under the Act and efficient supervision over the work by the officers of the Public Health Department. Hence this Bill.

APPENDIX VIII

THE CHITTUR CESS RECOVERY BILL

WHEREAS it is necessary to provide temporarily for the recovery by coercive process of the water cess due to Government for the water supplied from the private irrigation system in the Chittur Taluk requisitioned by Government under the Defence of India Rules as made applicable to Cochin by Proclamation, VIII of 1115, and the requisition whereof has been continued by Proclamations, III and V of 1122; It is hereby enacted as follows.—

1. This Act may be called the Chittur Cess Recovery Act of 112 , and shall come into force at once.

2. (1) The Diwan Peishkar shall, after such enquiry as he deems necessary, fix or alter and refix the cess which has accrued due and which may accrue due to Government for the water supplied by them from the private irrigation systems in the Chittur Taluk requisitioned by Government under the Defence of India Rules as made applicable to Cochin and the requisition whereof has been continued by Proclamations, III and V of 1122 and the date on or before which the cess has to be paid to Government and communicate a copy of the order to the person liable to pay the cess.

(2) The cess which has accrued due or which may accrue due to Government under sub-section (1) will be treated as Public Revenue due on land as defined in the Revenue Recovery Act, IV of 1083 and may be recovered by Government from those who have defaulted or who default to pay the cess as an arrear of revenue under the provisions of the said Act.

3. Any person aggrieved by an order of the Diwan Peishkar fixing or refixing the cess under sub-section (1) of section 2 may within thirty days of the receipt thereof appeal to Government and the orders of Government thereon and the orders of the Diwan Peiskhar, when there has been no appeal, shall be final and shall not be questioned in a Court of Law.

Statement of Objects and Reasons

It is necessary to provide for the recovery by coercive process of the cess due to Government for the water supplied by them from the private irrigation systems in the Chittur Taluk requisitioned by Government, as considerable difficulty is being experienced in the prompt collection of the same. The Bill accordingly seeks to provide for the recovery of such cess as if it were an arrear of revenue under the Cochin Revenue Recovery Act.

APPENDIX IX

THE COCHIN COCOANUT COMMITTEE (AMENDMENT) ACT

WHEREAS it is expedient to amend the Cochin Cocoanut Committee Act, IV of 1120, for the purposes hereinafter appearing; It is enacted as follows.—

1. *Short title.*—This Act may be called the Cochin Cocoanut Committee (Amendment) Act.....of 112..

2. *Amendment of section 2.*—In section 2 of the Cochin Cocoanut Committee Act, IV of 1120 (hereinafter referred to as the said Act)—

(*a*) for clause (*a*) the following clause shall be substituted, namely:—

"(*a*) "Collector" means the officer appointed by Government to perform the duties of a Collector under the provisions of this Act and the rules made thereunder and includes any officer subordinate to that officer whom he may, by order in writing, authorise to perform his duties under those provisions."

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(*b*) after clause (*b*) the following clause shall be added, namely:—

"(*bb*) "Fund" means the Cocoanut Improvement Fund referred to in sub-section (2) of section 3;"

3. *Amendment of section 3.*—Section 3 of the said Act shall be renumbered as sub-section (1) of that section and to the section so renumbered the following sub-section shall be added, namely:—

"(2) On the last day of each month, or as soon thereafter, as may be convenient the proceeds of the duty recovered during that month shall after deduction of the expenses, if any, of collection and recovery, be paid to the Committee, and the Committee shall credit the said proceeds and any other monies received by it to a fund called the Cocoanut Improvement Fund."

4. *Substitution of new section for section 5.*—For section 5 of the said Act the following section shall be substituted, namely:—

"5. *Application of Fund:* (1) The Committee shall apply the Fund to meeting the expenses of the Committee and the cost of such measures as it may consider necessary or expedient to take for the improvement and development of the cultivation and marketing of cocoanuts and of the production, utilisation and marketing of copra, cocoanut oil and cocoanut poonac.

(2) Without prejudice to the generality of the foregoing power, the Committee may utilise the Fund to defray expenditure involved in—

(*a*) undertaking, assisting or encouraging agricultural, industrial, technological and economic research;

(*b*) the supply of technical advice to growers;

(*c*) encouraging the adoption of improved methods in cultivation;

(*d*) carrying on such propaganda in the interests of the cocoanut industry as may be necessary;

(*e*) collecting statistics from growers, dealers, millers and other sources on all relevant matters bearing on the industry;

(*f*) fixing grade standards of copra and its products;

(*g*) recommending the maximum and minimum prices to be fixed for copra;

(*h*) advising on all matters which require attention for the development of the industry;

(*i*) improving the marketing of cocoanuts in India and abroad and suggesting suitable measures to prevent unfair competition;

(*j*) assisting in the control of insects and other pests and diseases of cocoanut trees;

(*k*) promoting and encouraging co-operative efforts among the cocoanut growers and in the cocoanut industries;

(*l*) adopting such measures as may be practicable for assuring remunerative returns to growers;

(*m*) maintaining and assisting in the maintenance of such institutes, farms and stations as it may consider necessary;

(*n*) adopting any other measures or performing any other duties which it may be required by Government to adopt or perform or which the Committee itself may think necessary or advisable in order to carry out the purposes of this Act."

5. *Amendment to section 8.*—For sub-sections (1) and (2) of section 8 of the said Act the following sub-sections shall be substituted, namely:—

"(1) Any owner of a mill who is aggrieved by an assessment made under section 7 may within three months of service of the notice referred to in sub-section (1) of that section, apply to the District Judge for the cancellation or modification of the assessment and on such application the said Judge may cancel or modify the assessment and order the refund to such owner of the whole or part, as the case may be, of any amount paid thereunder.

(2) The decision, under sub-section (1), of the District Judge shall be final."

6. *Amendment to section 9.*—In section 9 of the said Act—(*a*) in sub-section (2),

(*i*) after the words "at any time" the words "during working hours", shall be inserted;

(*ii*) for the words "working records, sale", the words "purchase, sale and stock" shall be substituted;

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(*iii*) the following proviso shall be added, namely:—

"Provided that nothing in this section shall be deemed to authorise the examination of any description or formulae of any trade process.";

(*b*) sub-section (3) shall be omitted.

7. *Omission of section 11.*—Section 11 of the said Act shall be omitted.

Statement of Objects and Reasons

The Cochin Cocoanut Committee Act, IV of 1120 has been passed with a view to collaborate with the Government of India in their scheme for the improvement and development of the cultivation, marketing and utilisation of cocoanuts in India. The Indian Cocoanut Committee Act, X of 1944 on which our Act is based was passed as an emergency legislation but with a view to continuing the Act on a permanent basis the Government of India have amended their Act and provided specifically for the creation of a Cocoanut Improvement Fund. As a result of the working of the Act it has also been found necessary to effect certain minor changes on the lines of the provisions contained in other similar enactments. With a view to ensure smooth working of the scheme it is deemed necessary to adapt some of these amendments. Hence the Bill.

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APPENDIX X

THE COCHIN OIL-SEEDS COMMITTEE BILL

Preamble.—WHEREAS it is expedient to collaborate with the Government of India in their scheme for the improvement and development of the cultivation and marketing of oil-seeds and of the production, manufacture and marketing of oil-seed products; It is hereby enacted as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Cochin Oil-seeds Committee Act,.....of 112..

(2) It extends to the whole of Cochin State.

(3) It shall come into force on such date as Government may by notification in the Cochin Government Gazette specify.

2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context—

(*a*) "Collector" means the officer appointed by Government to perform in any specified area the duties of a Collector under the provisions of this Act and the rules made thereunder, and includes any officer subordinate to that officer whom he may by order in writing authorise to perform his duties under those provisions;

(*b*) "the Committee" means the Committee constituted by Government by notification in the Cochin Government Gazette;

(*c*) "Fund" means the Oil-seeds Improvement Fund referred to in sub-section (2) of section 3;

(*d*) "grower" means an agriculturist who grows oil-seeds, with or without the aid of hired labour;

(*e*) "mill" means any place in which oil-seeds are crushed with the aid of power which is a factory as defined in section 2 (*e*) of the Cochin Factories Act, II of 1113.

(*f*) "oil-seeds" does not include cocoanuts;

(*g*) "prescribed" means prescribed by rules made under this Act.

3. *Imposition of oil-seeds cess.*—(1) There shall be levied and collected on and after the date of the commencement of this Act as cesses for the purposes of this Act.—

(*a*) on all oils extracted from oil-seeds crushed in any mill in Cochin State, whether the oil-seeds are produced in or imported from outside Cochin State, a duty of excise at the rate of one anna per maund, and

(*b*) on all oil-seeds exported out of Cochin State to a destination outside India, a duty of customs at the rate of two annas per maund:

Provided that Government may from time to time and after consulting the Committee fix by notification in the Cochin Government Gazette a lesser rate at which the duty of excise or duty of customs shall be levied and collected: